

Article 81 - Revenue and Taxes  
Section 12F-1(b) (2), (4), and (5); (c), (d), (f),  
(h), (i), 12F-3(a) and (c), and 49C(c)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

BY repealing

Article 81 - Revenue and Taxes  
Section 12F-1(g)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section 12F-1(b) (8) and (g), 12F-3(f) and (g),  
and 12F-4  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 12F-1(b) (2), (4), and (5); (c), (d), (f), (h), (i), 12F-3(a) and (c), and 49C(c) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and they are hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

12F-1.

(b) As used in this section, the following words have the meanings specified:

(2) "Gross income" means total income from all sources, for the calendar year immediately preceding the taxable year, whether or not included in the definitions of gross income for federal or State tax purposes, including but not limited to benefits under the Social Security Act or Railroad Retirement Act as these acts may be amended from time to time, THE AGGREGATE OF gifts in excess of \$300, alimony, support money, nontaxable strike benefits, public assistance received in cash grants, pensions, [or] annuities, unemployment insurance benefits, and workmen's compensation benefits. Gross income shall include the net income received from business, rental, or other endeavors but in no event shall a loss from business, rental or other endeavors be used in the determination of gross income.

(4) "Dwelling" means the dwelling house of one or more homeowners and the lot or curtilage where it is erected, which is used as the principal residence of that